

**13:69D-1.33 Procedure for opening, counting and recording contents of drop boxes and slot cash storage boxes and the recording of keno revenue**

(a) The contents of the drop boxes and slot cash storage boxes shall be counted and recorded in the count room in conformity with this section and a workflow diagram which shall be filed with Division and the surveillance department.

1. The workflow diagram shall indicate, at a minimum, the location of all equipment in the count room, all equipment used in the counting process (for example, baskets and bins) and the flow of all currency, coupons, gaming vouchers and paperwork from the start of the count to the conclusion of the count.

2. Each casino licensee shall include in its internal controls a description of all computer equipment used in the counting and recording process and all other systems, if any, that communicate with that computer equipment for purposes related to the counting of gross revenue. The internal controls shall include, at a minimum:

i. A detailed description of the design and use of the computer equipment and any communication interfaces, software, screens, menus and reports related to the counting process;

ii. The names of all revenue files and who has access and what type of access they have to these files;

iii. Procedures for controlling changes to computer equipment, communication interfaces, configuration and software which provide for, at a minimum, written or electronic notification to the Division; and

iv. Controls that prevent access to any count room information by anyone outside of the count room until the entire count process is concluded.

(b) Each casino licensee shall place on file with the Division the specific times during which the contents of drop boxes removed from gaming tables and contents of slot cash storage boxes are to be counted and recorded. Slot cash storage boxes shall be removed from bill changers in accordance with N.J.A.C. 13:69D-1.42(a) and shall be counted and recorded, at a minimum, once a week. Drop boxes shall be removed from gaming tables and counted and recorded, at a minimum, once each gaming day, provided, however, a drop box need not be so removed if:

1. The drop box is from a gaming table that was never opened for gaming on that gaming day pursuant to N.J.A.C. 19:45-1.21; and

2. The casino licensee has established internal control procedures, which ensure that the casino security department knows which drop boxes to collect and the count room supervisor knows which drop boxes should be counted.

(c) The opening, counting, and recording of the contents of drop boxes and slot cash storage boxes (the "soft count") shall be performed in the presence of a casino key employee who shall be referred to herein as a count room supervisor. The soft count shall be performed by at least three employees ("count team"), which shall include the count room supervisor.

(d) All persons present in the count room during the counting process, except representatives of the Division, shall wear as outer garments, only a full-length, one-piece, pocketless garment with openings only for the arms, feet, and neck.

(e) No person present shall:

1. Carry a pocketbook or other container unless it is transparent; or

2. Remove his or her hands from or return them to a position on or above the count table, banking table or counting

equipment unless the backs and palms of his or her hands are first held straight out and exposed to the view of other members of the count team and the closed circuit television camera.

(f) Except as otherwise provided in this section, access to the count room during the counting process shall be limited to those persons whose presence is necessary to complete the count. No count room employee shall, during the counting process, enter a storage area for table drop boxes or slot cash storage boxes that is adjacent to the count room to perform any function that is not directly related to the counting process.

1. Immediately prior to the commencement of the count:

i. The doors to the count room shall be secured at all times except when the doors are opened for an authorized purpose pursuant to (f)2 below;

ii. A count team member shall notify a person assigned to the closed circuit television monitoring station in the establishment that the count is about to begin, after which such person shall make a continuous audio-video recording, with the time and date inserted thereon, of the entire counting process;

iii. The count room supervisor or his or her supervisor shall notify the Division, in writing, of the name and Commission license number of each member of the count team and whether each such individual is scheduled to:

(1) Be present in the count room during the entire counting process;

(2) Enter the count room during the counting process;

or

(3) Leave the count room prior to the conclusion of the counting process; and

2. Once the counting process has started, the doors to the count room shall only be opened for one of the following purposes:

- i. To allow one or more members of the count team to take a work break;
- ii. At the start or conclusion of a count team employee's shift;
- iii. To permit table drop boxes or slot cash storage boxes to be secured in the count room;
- iv. To permit empty table drop boxes, slot cash storage boxes, emergency table game drop boxes or emergency slot cash storage boxes that were not part of the current count to be removed from the count room in accordance with the casino licensee's internal control procedures;
- v. To allow a main bank cashier or cage supervisor to enter the count room to perform the responsibilities set forth in (i) below;
- vi. In the event of an emergency; or
- vii. To allow the count team to exit the room at the conclusion of the count.

(g) No person shall be permitted to enter or leave the count room during the counting process unless his or her name is on the written notice required by (f) above. Notwithstanding the foregoing, the name of any person who enters or leaves the count room in furtherance of a purpose identified in (f)2iii through vi above shall not have to be included on the written notice required by (f) above if he or she enters or leaves the count room during the counting process solely for that purpose.

1. If any person enters or leaves the count room during the counting process, any employee remaining in the count room shall be required to display his or her hands in accordance with (e) above and to step away from the count table, banking table and counting equipment until the person has entered or left the count room.

2. The counting and recording process shall be discontinued whenever less than three count team members are present in the count

room. If the entire count team will be taking a break, prior to leaving the count room:

- i. All cash, gaming vouchers and coupons that have been removed from either a drop box or slot cash storage box shall be counted at least once and secured accordance with the casino licensee's internal controls until the return of at least three soft count team members from the break; and

- ii. Any trolleys that contain uncounted drop boxes or slot cash storage boxes shall be secured during the break.

3. Once the counting process has been started, the count room supervisor shall be required to notify the closed circuit television monitoring room whenever a count room door will be opened.

4. Once all currency, gaming vouchers and coupons have been counted and the final count totals have been obtained, no employee shall be permitted to leave the count room, except in an emergency, until the recount and presentation procedures in (i) below have been completed.

(h) Procedures and requirements for conducting the count shall be as follows:

1. As each drop box or slot cash storage box is placed on the count table, one count team member shall verbalize, in a tone of voice to be heard by all persons present and to be recorded by the audio recording device, the game, table number, and shift marked thereon for drop boxes, or the asset or unique identification number marked thereon for slot cash storage boxes;

2. In full view of the closed circuit television cameras located in the count room, the contents of each drop box or slot cash storage box shall be emptied on the count table and either manually counted separately on the count table or counted on a counting machine which has been approved by the Division and is located in a conspicuous location on, near or adjacent to the count table;

3. Immediately after the contents of a drop box or slot cash storage box are emptied onto the count table, the inside of the drop box or slot cash storage box shall be held up to the full view of a closed circuit television camera to assure all contents of the drop box or slot cash storage box have been removed, after which the drop box or slot cash storage box shall be locked and placed in the storage area for drop boxes and slot cash storage boxes;

4. The contents of each drop box or slot cash storage box shall be segregated by a count team member into separate stacks on the count table by each denomination of coin, tokens, gaming chips, currency, gaming vouchers and coupons (by denomination where applicable), and by type of form, record or document, except that the Division may permit the utilization of a machine to automatically sort currency, coupons and gaming vouchers in the same manner. A count team member shall also separate out any mutilated or torn currency, gaming vouchers and coupons, ensure that each item is properly counted and recorded by denomination and by box, and attempt to match pieces of mutilated or torn items to determine if a complete bill, gaming voucher or coupon exists.

i. Mutilated or torn currency shall be recorded as revenue if the bill includes one entire serial number and one letter and number of the serial number from the other half of the bill.

ii. Mutilated or torn currency that is not recorded as revenue shall be placed in a sealed transparent envelope or container and transferred to the main bank by the main bank cashier or cage supervisor at the end of the count.

iii. All mutilated or torn coupons and gaming vouchers shall be recorded as revenue regardless of their condition;

5. Each denomination of coin, token, gaming chip, currency and drop box coupon, and any slot cash storage box coupons and gaming vouchers shall be counted separately and individually by one

count team member who shall place them on the count table in full view of a closed circuit television camera, after which the foregoing items shall be counted by a second count team member who is unaware of the result of the original count and who, after completing this count, shall confirm the accuracy of the total, either verbally or in writing, with that reached by the first count team member; provided, however, that the casino licensee may, in accordance with its internal controls perform the following aggregate count in substitution of the second count:

i. An aggregate count by denomination of all currency and coupons, by each drop box, if the count room supervisor is satisfied that the original count is being performed automatically by a machine that counts and automatically records the value of currency or coupons, and the accuracy of which has been suitably tested and proven in accordance with the provisions of (h)6 below; and

ii. An aggregate count of all currency, gaming vouchers and coupons, by each slot cash storage box, if the count room supervisor is satisfied that the original counts are being performed automatically by a machine that counts and automatically records the value of currency and also determines the value of each gaming voucher or coupon by independently examining information printed on the voucher or coupon, which information is either used by the machine to calculate the value internally or to obtain the value directly from the gaming voucher system in a secure manner approved by the Division, and the accuracy of which has been suitably tested and proven in accordance with the provisions of (h)6 below. If the gaming voucher system is utilized to obtain the value of a gaming voucher, the gaming voucher system shall also perform a calculation or integrity check, as approved by the Division, to ensure that the value of the gaming voucher has not been altered in the system in any manner whatsoever since the time of its issuance.

6. The Division will permit the utilization of currency, gaming voucher and coupon counting machines if, prior to the start of the first use of each counting machine each gaming day, (except for (h)6i and ii below, which shall be performed prior to each count, and except when a count room supervisor may direct the testing of an automatic counting machine prior to each count, the count room supervisor:

i. Verifies that the counting machine has a zero balance on its display and cause a receipt to be printed which denotes "-0- cash, gaming vouchers or coupons on hand" and "-0- notes, gaming vouchers or coupons in machine," or some other approved means to indicate that the machine has been cleared of all currency, gaming vouchers and coupons.

ii. Visually checks the counting machine to be sure there are no bills, gaming vouchers or coupons remaining in the various compartments of the machine.

iii. Supervises a count team member who shall randomly select a drop box or slot cash storage box. If slot storage boxes are being counted that day, a slot cash storage box must be selected and it must contain currency, and if issued by the licensee, gaming vouchers and coupons. The count team member shall place the entire contents of the drop box or slot cash storage box into the first counting machine, which shall count the currency by denomination as well as any gaming vouchers and coupons. Any soiled or off-sorted bills, gaming vouchers or coupons shall be re-fed into the machine. Any items which the counting machine is not able to count automatically, such as coins, tokens, gaming chips or mutilated or torn currency, gaming vouchers, and coupons shall be manually counted, recorded either manually or in the counting machine, and segregated from items which the counting machine was able to count automatically. The count team member shall cause the counting machine, in conjunction with the gaming voucher system, to produce one or more printouts of the total value of currency,



the total number and value of all gaming vouchers, and total number and value of all coupons, and the totals shall not be shown to anyone until completion of the final verification process.

iv. Supervises a second count team member, independent of the team member performing the initial count by machine, who shall manually count and summarize the total value of currency, total number and value of gaming vouchers, and total number and value of coupons contained in the drop box or slot cash storage box counted in (h)6iii above. The total shall be posted and maintained separately from the total posted in (h)6iii above. This total shall not be shown to anyone until completion of the final verification process.

v. Supervises the second count team member passing the currency, gaming vouchers, and coupons to a count team member who is unaware of the results of the manual count. The count team member shall count the entire contents of the drop box or slot cash storage box counted in (h)6iii above using a second counting machine. Any soiled or off-sorted bills, gaming vouchers or coupons shall be re-fed into the machine. Any items which the counting machine is not able to count automatically, such as coins, tokens, gaming chips, or mutilated or torn currency, gaming vouchers, and coupons shall be manually counted, summarized, recorded either in the counting machine or manually, and segregated from items which the counting machine was able to count automatically. The count team member shall cause the counting machine, in conjunction with the gaming voucher system, to produce one or more printouts of the total value of currency, total number and value of all gaming vouchers, and total number and value of all coupons, and the totals as recorded by the counting machine or manually shall not be shown to anyone until completion of the final verification process.

vi. Following the completion of the test procedures in (h)6iii through 6v above, compare the three totals for agreement. If the

three totals are in agreement, the count room supervisor will sign and date the printouts and forward them to the Accounting Department at the end of the count process.

vii. If the three totals do not agree, appropriate repairs shall be made to the counting machine and the procedures in (h)6i through (h)6vi above shall be repeated until all totals are in agreement. The count room supervisor shall not permit the counting machine to be used until these totals are in agreement.

7. If a counting machine is used to perform the first count in accordance with (h)5 above, cash storage cassettes shall be emptied and held up to the full view of a closed circuit television camera to assure that the contents have been emptied prior to replacing the cassette into the counting machine.

8. Notwithstanding (h)5 above, a casino licensee may use one piece of counting equipment to count and strap the currency, gaming vouchers and coupons; provided, however, that the counting equipment and the procedures for utilizing the equipment have been approved by the Division and the equipment functions in such a manner that it automatically provides two separate counts of the items at different stages of the counting process and, if these separate counts are not in agreement, the machine shall document the discrepancy and cease operation until the discrepancy is resolved by a count team member. Currency, gaming vouchers and coupons not being separately verified in accordance with (h)5 above, including but not limited to gaming vouchers and coupons from slot cash storage boxes for which the counting equipment obtains the value from the gaming voucher system in accordance with (h)5ii above, shall be verified by the and filed with the Division.

9. Any coupon deposited in a drop box or any coupon or gaming voucher deposited in a slot cash storage box shall be counted and included in the calculation of table game win or loss in accordance

with (h)11 below or on the slot win report, without regard to the validity of the coupon or gaming voucher.

10. Any drop box coupon which has not already been cancelled upon acceptance or during the count shall be cancelled prior to the conclusion of the count.

11. As the contents of each drop box are counted, a count team member shall manually record or cause a computer system to record, the following information on the Master Game Report or other supporting documentation by game and table number:

- i. The value of each denomination of currency counted;
- ii. The total value of all denominations of currency counted;
- iii. The value of coin and/or tokens counted;
- iv. The value of gaming chips counted;
- v. The total value of currency, coin/tokens and gaming chips counted;
- vi. The value of each denomination of coupons other than match play coupons;
- vii. The total value of all denominations of coupons other than match play coupons;
- viii. The value of each denomination of match play coupons;
- ix. 50 percent of the total value of all denominations of match play coupons;
- x. The amount recorded on each document evidencing a credit card chip transaction;
- xi. The total of the amounts recorded on all documents evidencing credit card chip transactions;
- xii. The amount recorded on each document evidencing a debit card chip transaction;

xiii. The total of the amounts recorded on all documents evidencing debit card chip transactions;

xiv. The amount of the Opener;

xv. The amount of the Closer;

xvi. The serial number and amount of each Counter

Check;

xvii. The amount of all Counter Checks counted;

xviii. The serial number and amount of each Fill;

xix. The amount of all Fills;

xx. The serial number and amount of each Credit;

xxi. The amount of all Credits;

xxii. The amount recorded on each Complimentary

Vigorish Form documenting uncollected baccarat or minibaccarat vigorish;

xxiii. The total of the amounts recorded on all

Complimentary Vigorish Forms documenting uncollected baccarat or minibaccarat vigorish;

xxiv. The table game win or loss or, for poker, the poker revenue; and

xxv. The gaming date of the items being recorded, the total number of drop boxes opened and counted and the date the Master Gaming Report is being prepared or generated.

12. After the contents of each drop box are counted and recorded, a member of the count team shall manually record or cause the computer to record on the Master Game Report, by game, the total value of currency, coin, and coupons, and the total amounts recorded on Table Inventory Slips, Counter Checks, Complimentary Vigorish Forms that document uncollected baccarat and minibaccarat vigorish, Fills, and Credits counted, and win or loss, together with such additional information as may be required on the Master Game Report by the Division or the casino licensee.

13. Notwithstanding the requirements of (h)11 and 12 above, if the casino licensee's system of internal controls provides for the recording on the Master Game Report or supporting documents of Fills, Credits, Counter Checks, documents that evidence credit card or debit card chip transactions, Complimentary Vigorish Forms that document uncollected baccarat and minibaccarat vigorish, and Table Inventory Slips by cage cashiers prior to commencement of the count or includes a computerized system whereby all Fills, Credits, Counter Checks, documents that evidence credit card or debit card chip transactions, Complimentary Vigorish Forms that document uncollected baccarat and minibaccarat vigorish, and Table Inventory Slips are entered into the system at the time of preparation, a count team member shall compare for agreement the totals of the amounts previously recorded or entered to the Fills, Credits, Counter Checks, the documents that evidence credit card or debit card chip transactions, Complimentary Vigorish Forms that document uncollected baccarat and minibaccarat vigorish, and Table Inventory Slips that are removed from the drop boxes.

14. As the contents of each slot cash storage box are counted, a count team member shall manually record or cause a computer system to record, the following information on the Slot Cash Storage Box Report or supporting documentation:

- i. The asset number of the bill changer to which the slot cash storage box contents correspond or, if a casino licensee utilizes slot cash storage boxes with a unique identification number, the number shall be recorded along with the asset number of the slot machine;
- ii. The value of each denomination of currency counted;
- iii. The total value of all denominations of currency counted;
- iv. The value of currency counted for each slot machine denomination;

- v. The number and value of each cashable coupon counted, and if a gaming voucher system is used to redeem coupons, the serial number and value of each coupon counted;
- vi. The total number and value of all cashable coupons counted;
- vii. The number and value of each non-cashable coupon counted, and if a gaming voucher system is used to redeem such coupons, the serial number and value of each coupon counted;
- viii. The total number and value of all non-cashable coupons counted;
- ix. A listing of the validation number and value of each gaming voucher counted;
- x. The total number and value of all gaming vouchers counted;
- xi. The gaming date of the items being recorded and the total number of all slot cash storage boxes opened and counted; and
- xii. Any additional information as may be required on the Slot Cash Storage Box Report by the Division.

15. Notwithstanding the requirements of (h)11, 12 and 14 above, if the casino licensee's system of internal controls provides for the count team functions to be comprised only of counting and recording currency, coin, gaming vouchers, and coupons, accounting department employees shall perform all other counting, recording and comparing duties required by this section.

16. After preparation of the Master Game Report or the Slot Cash Storage Box Report, the count team members performing the banking functions and the count room supervisor shall sign the reports attesting to the accuracy of the information recorded thereon. The count room supervisor shall ascertain that the total number of drop boxes collected and verified by a casino supervisor pursuant to N.J.A.C.

13:69D-1.17(b) have been opened and recorded on the Master Game

Report or that the total number of slot cash storage boxes collected and verified by a drop team supervisor pursuant to N.J.A.C. 13:69D-1.17(c) have been opened and recorded on the Slot Cash Storage Box Report. All other count team members shall either sign the Master Game Report or such other document in accordance with the casino licensee's internal controls, as evidence of their participation in the counting of the drop boxes or slot cash storage boxes. Any person who, in accordance with (f) above, is scheduled to leave the count room prior to the completion of the entire count process, shall also record the time that he or she exited the count room. Any person who enters or leaves the count room due to an emergency shall sign and record the time of the entry or exit on the Master Game Report or such other in accordance with the casino licensee's internal controls; except that, if the person exiting the count room is unable to sign the document due to the emergency, the count room supervisor shall record the person's name and time of exit and a notation describing the emergency on the document.

17. If any problem exists with the soft count procedures and/or machines (for example, computer interface, dropped basket, strap over or short), it shall be brought to the attention of the count room supervisor in the room and a detailed written report explaining the problem, the reason for said problem and the corrective action taken shall be filed by the count room supervisor or above with the Division within 48 hours of the conclusion of the count.

(i) After the contents of all drop boxes or all slot cash storage boxes have been counted:

1. All coupons from drop boxes, cash, tokens and gaming chips shall be presented in the count room by a count team member to a main bank cashier or cage supervisor who, prior to having access to the information recorded on the Master Game Report or the Slot Cash Storage Box Report and in the presence of a count team member, shall

recount, either manually or mechanically, the cash and coupons presented in accordance with the following requirements:

i. The main bank cashier or cage supervisor shall have physical access to all currency and coupons presented for recounting and no currency or coupons presented for recounting shall be wrapped or placed in any sealed bag or container until the entire recount has been completed and the Master Game Report or the Slot Cash Storage Box Report has been signed by the count team members, the count room supervisor, and the main bank cashier or cage supervisor;

ii. The main bank cashier or cage supervisor may bulk count all strapped currency and coupons from drop boxes, provided however, that a random sampling of the strapped currency and coupons shall be inspected for intermixed denominations and proper cancellation;

iii. All partial straps, loose currency and coupons, mutilated or torn currency and coupons, coin, tokens and gaming chips must be recounted by the cashier or cage supervisor either by hand or with an approved counting device;

iv. A main bank cashier or cage supervisor may direct that currency straps of any denomination be recounted by the cashier or cage supervisor either by hand or with an approved counting device, if a discrepancy either in denomination total or grand total is discovered during the initial bulk recount; and

v. Not less than 10 percent of the total number of strapped coupons from slot cash storage boxes and not less than 10 percent of the total number of strapped gaming vouchers or a random sample of strapped gaming vouchers issued by slot machines shall be randomly recounted by hand or with an approved counting device provided, however, that the random samples shall have a statistical confidence level of 95 percent, with a precision of plus or minus two percent, and that the procedures for selecting the sample size and for assuring a proper selection of the samples shall be as set forth in the



internal control. If a casino redeems any coupons created pursuant to N.J.A.C. 19:45-1.55(l)2v (a coupon not associated with a specific patron account or patron identification card at the time of its creation), the serial numbers, dollar values and total number of all such redeemed coupons shall be verified in the count room after redemption by comparing that information to the data in a secure copy of the coupon mail file used to create such coupons, as required by N.J.A.C. 19:45-1.55(l)2v, and the main bank cashier or cage supervisor shall also be required to compare and verify the face value of at least five percent of such coupons to the coupon values recorded on the supporting documentation for the Cash Storage Box Report, and to sign the supporting documentation and indicate the number of coupons compared. The compared coupons shall be segregated and maintained separately from all other coupons. Any discrepancies shall be reported to the casino controller, the MIS department manager as well as the Division, and an investigation of the discrepancy shall be promptly conducted in accordance with N.J.A.C. 19:45-1.55(l)2vii.

2. Upon completion of the recount, the main bank cashier or cage supervisor shall attest by signature on the Master Game Report and Slot Cash Storage Box Report, that the amount of cash from drop boxes and slot cash storage boxes counted, and the amount of coupons from drop boxes counted as recorded on these documents agree with the total amounts of cash and coupons counted by the count team and the verification required by (i)1v above have been completed.

3. Once all required signatures have been obtained, a copy of the totals page of the original Master Game Report or Slot Cash Storage Box Report shall be delivered to the Division. Within 48 hours, an electronic copy of the Master Game Report or Slot Cash Storage Box Report is to be delivered to the Division.

i. A casino licensee's internal controls may require that an additional copy of a multi-part Master Game Report or Slot Cash

Storage Box Report or another copy of the original be produced and given to the cage supervisor or main bank cashier.

ii. Each copy of an original Report which is not part of a multi-part form shall be stamped with the word "copy" by the count room supervisor prior to its distribution.

4. A casino licensee may present the main bank cashier or cage supervisor with the cash, tokens, gaming chips and coupons obtained from the count of the drop boxes and the count of the slot cash storage boxes, either:

i. At the same time, in which event the cash, tokens, gaming chips and coupons shall be presented immediately after both counts have been concluded; provided, however, that the casino licensee shall set forth in its system of internal controls the procedures for segregating and securing the cash, tokens, gaming chips and coupons from the first count that is concluded until presented to the main bank cashier or cage supervisor after the conclusion of the second count; or

ii. Separately, in which event the cash, tokens, gaming chips and coupons from each count shall be presented immediately after the conclusion of the count; provided, however, that if the cash, tokens, gaming chips, and coupons from the first count that is concluded are presented while the second count is in progress:

(1) No cash, tokens, gaming chips, gaming vouchers or coupons in the count room shall be removed from an opened box that has not already been counted at least once; and

(2) All count room employees shall be required to step away from the count table until the presentation is completed and the cash and coupons from the first count are removed from the count room.

5. The original Master Game Report, after signing, and the Requests for Fills, the Fills, the Requests for Credits, the Credits, the issuance copies of the Counter Checks, the Table Inventory Slips, the documents evidencing a credit or debit card chip transaction,

Complimentary Vigorish Forms that document uncollected baccarat and minibaccarat vigorish, the coupons removed from drop boxes and any other supporting documentation shall be transported directly to the accounting department and shall not be available to any cashiers' cage personnel. All coupons shall be received and processed by the accounting department in the manner set forth in N.J.A.C. 19:45-1.46(l).

6. The original Slot Cash Storage Box Report, after signing, any coupons and gaming vouchers removed from the slot cash storage boxes, and any other supporting documentation shall be transported directly to the casino accounting department and shall not be available to any cashiers' cage personnel. The casino accounting department shall record the figures from the Slot Cash Storage Box Report on the Slot Win Report and calculate the total drop for that gaming day. All coupons shall be received and processed by the casino accounting department in the manner set forth in N.J.A.C. 19:45-1.46(l). All gaming vouchers shall be forwarded to, accepted, and processed by the casino accounting department in the manner set forth in N.J.A.C. 19:45-1.54.

7. If the casino licensee's system of internal controls does not provide for the forwarding from the cashiers' cage of the originals of the Fills, Credits, Requests for Credits, Requests for Fills, and the issuance copies of the Counter Checks, directly to the accounting department, the originals of all such slips recorded, or to be recorded, on the Master Game Report shall be transported from the count room directly to the accounting department.

8. A count room employee shall conduct a thorough inspection of the entire count room and all counting equipment located therein to verify that no cash, tokens, gaming chips, gaming vouchers, or coupons remain in the room and shall certify the foregoing in a writing which shall be filed with the Division.

(j) In addition to the procedures for conducting the count by the count team set forth under (h)4, 5 and 16 above, and the procedures for

conducting the recount by a main bank cashier or cage supervisor set forth under (i)1 above, if the total currency or total coupons recounted by the main bank cashier or cage supervisor do not agree with a total on the Master Game Report or Slot Cash Storage Box Report, or if a variance occurs during the verification process by the count team prior to calling the main bank cashier or cage supervisor, an adjustment shall be made to the Master Game Report or Slot Cash Storage Box Report which shall reflect the amount, type (currency or coupon) and source (identified to a gaming table or slot machine, if applicable) of such variance; however:

1. If the source of the variance is a gaming table and the gaming table to which the adjustment should be made cannot be identified, the adjustment shall be deemed to be from the drop box of a predesignated blackjack table;

2. If the source of the variance is a slot machine and the slot machine to which the adjustment should be made cannot be identified, the adjustment shall be deemed to be from the slot cash storage box of a predesignated slot; or

3. If the total currency or total coupons recounted by the cashier or cage supervisor do not agree with a total on the Master Game Report or Slot Cash Storage Box Report, or if a variance occurs during the verification process by the count team prior to calling the main bank cashier or cage supervisor, the denomination of strapped currency or coupon pieces shall be recounted by the count team either by hand or by an approved counting device.

- i. If the source of the variance cannot be identified, any adjustment made to the Master Game Report or Slot Cash Storage Box Report shall be initialed by the count room supervisor and a two-part Drop Variance Report shall be completed by the count room supervisor and distributed as follows:

- (1) Original to the Division; and

- (2) Duplicate to the casino accounting department.

ii. A Drop Variance Report shall contain, at a minimum, the following information:

- (1) The date;
- (2) The source of variance, if known;
- (3) The measures taken to detect the source of the variance (that is, currency or coupons recounted); and
- (4) A description of any adjustment made to the Master Game Report or Slot Cashier Storage Box Report (for example, \$10 deducted from grand total drop and win columns on Master Game Report).

(k) If the casino licensee offers the game of poker pursuant to N.J.A.C. 19:47-14, the count room supervisor shall review the Master Game Report to ensure that negative poker revenue has not been reported for any poker table. If negative poker revenue has been reported for a poker table, the count room supervisor shall initial the Master Game Report for each such poker table and immediately notify the surveillance department of the poker table(s) and corresponding negative poker revenue reported thereon.

(l) The originals and copies of the Master Game Report, the Slot Cash Storage Box Report, Counter Checks, documents that evidence credit or debit card chip transactions, Complimentary Vigorish Forms that document uncollected baccarat and minibaccarat vigorish, Requests for Fills, Fills, Requests for Credits, Credits, Table Inventory Slips, gaming vouchers, coupons, documents that evidence the counting of the gaming vouchers, and test receipts from the currency counting equipment shall, on a daily basis, in the accounting department be:

1. Reviewed for the initials of the count room supervisor indicating that negative poker revenue has been reported at a poker table. If negative poker revenue has been reported, the casino accounting department shall, in consultation with, as necessary, the table games or poker departments, the surveillance department and the

security department, conduct an investigation to determine the reason that negative poker revenue was reported.

i. The casino accounting department shall prepare a written report detailing its findings within five days of the date of the Master Game Report that included negative poker revenue. The original report shall be signed by the preparer and attached to the Master Game Report. A copy of the report shall be filed with the Division.

ii. If the casino licensee can establish that an adjustment to poker revenue as reported on the Master Game Report is necessary to accurately report gross revenue, the Division shall allow such an adjustment, which shall be supported by the written report required by (l)1i above. If the casino licensee cannot establish that such an adjustment is necessary, negative poker revenue reported at any poker table shall nonetheless be adjusted to reflect a zero revenue amount.

2. Compared for agreement with each other, on a test basis if the originals are received from the count room, by persons with no recording responsibilities and, if applicable, to triplicates or stored data;

3. Reviewed for the appropriate number and propriety of signatures on a test basis;

4. Accounted for by series numbers, if applicable;

5. Tested for proper calculation, summarization, and recording, including the reconciliation of gaming vouchers pursuant to N.J.A.C. 19:45-1.54;

6. Subsequently recorded; and

7. Maintained and controlled by the accounting department as a permanent accounting record.

(m) The keno computer system shall have the capability of generating a report which lists, by keno work station, the keno drop, total amount won by patrons and keno win or loss for each gaming day. This report shall be audited by a casino accounting department

employee. Once the audit procedures have been completed, the casino accounting department employee shall sign the report and either attach the report to the Master Game Report for that gaming day or record the appropriate figures from the report onto the Master Game Report.

(n) If there is a difference between the keno win or loss as represented in the report referenced in (k) above and the figures reported as a result of the reconciliation of the keno drawer pursuant to N.J.A.C. 19:45-1.48(l), the casino licensee shall be required to pay gross revenue tax pursuant to N.J.S.A. 5:12-24 on the larger figure unless the casino licensee can adequately explain and document the reason for said difference. No adjustments to gross revenue shall be permitted without approval from the Division.